IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEBRASKA

TERRENCE G. KUCERA and LINDA L.)
LARSEN a/k/a LINDA L. KUCERA,)
)
Plaintiffs,)
)
v.	Case No. 8:11-cv-00363-JFB-TDT
)
UNITED STATES OF AMERICA,)
)
Defendant.)
)
UNITED STATES OF AMERICA,)
)
Counterclaim Plaintiff,)
V.)
)
TERRENCE G. KUCERA, LINDA L. LARSEN)
a/k/a LINDA L. KUCERA, MATTHEW)
KNOBLAUCH and AARON SMEALL,)
)
Counterclaim Defendants.)

STIPULATION TO DISMISS TERRENCE G. AND LINDA L. KUCERA'S CLAIMS AGAINST THE UNITED STATES AND STIPULATION TO DISMISS THE UNITED STATES' COUNTERCLAIM AGAINST TERRENCE G. AND LINDA L. KUCERA

The United States and Terrence G. and Linda L. Kucera a/k/a Linda L. Larsen ("the Kuceras") stipulate that the Kuceras' claims against the United States in the above-captioned case (Doc. #1) be dismissed with prejudice, and the United States's counterclaim against the Kuceras (Doc. #13, United States' Counter-Claim Counts I-II) be dismissed with prejudice, the United States and the Kuceras to bear their own costs, including any possible attorney fees or other expenses of litigation.

The claims brought by the United States against Aaron Smeall and Matthew Knoblauch, and their respective claims against the United States, are not dismissed.

Dated: October 16, 2012.	
	s/Jessica S. Reimelt Jessica S. Reimelt (Maryland bar) Trial Attorney, Tax Division U.S. Department of Justice Ben Franklin Station, Post Office Box 7238 Washington, D.C. 20044 Telephone: (202) 307-2176 Fax: (202) 514-6770 Email: jessica.s.reimelt@usdoj.gov Attorney for the United States
Dated: October 16, 2012.	s/James F. Cann (signed with permission) James F. Cann, #21458 Koley Jessen P.C., L.L.O One Pacific Place, Suite 800 1125 S. 103 rd Street Omaha, NE 68124-1079 Telephone: (402) 390-9500 Fax: (402) 390-9005 E-mail: james.cann@koleyjessen.com Attorney for Terrence and Linda Kucera
IT IS SO ORDERED, dated this <u>2nd</u> day of	November , 2012.

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing has been filed electronically with the Court's CM/ECF System on October 16, 2012, which served notice upon all who have entered an appearance in this case.

<u>s/Jessica S. Reimelt</u> JESSICA S. REIMELT